

**Illinois Department of Revenue
Regulations**

Title 86 Part 396 Section 396.105 Registration and Returns

TITLE 86: REVENUE

PART 396

METRO-EAST PARK AND RECREATION DISTRICT SERVICE OCCUPATION TAX

Section 396.105 Registration and Returns

- a) A serviceman's registration under the Service Occupation Tax Act [35 ILCS 115] or the Illinois Retailers' Occupation Tax Act [35 ILCS 120] is sufficient for the purposes of the Metro-East Park and Recreation District Act. No special registration for the Metro-East Park and Recreation District Service Occupation Tax is required.
- b) The information required for the Metro-East Park and Recreation District Service Occupation Tax shall be furnished on the taxpayer's Illinois Service Occupation Tax return form.